

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF
THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

MASTER DOCKET

18-md-02865-LAK

REPLY DECLARATION OF BRANDON R. DILLMAN

I, Brandon R. Dillman, an attorney duly admitted to practice law before the courts of the Commonwealth of Massachusetts and admitted to appear *pro hac vice* in the above-captioned matter, hereby declare under penalty of perjury:

1. I am an associate at K&L Gates, LLP, and counsel for American Investment Group of New York, L.P. Pension Plan, Riverside Associates Defined Benefit Plan, Robert Crema, David Schulman, Stacey Kaminer, and Acer Investment Group, LLC. Except as otherwise stated, I am fully familiar with the matters set forth in this declaration.

2. I submit this declaration in support of Defendants' and Third-Party Defendant's Memorandum in Support of Motion for Summary Judgment, Defendants' Supplemental Rule 56.1 Statement of Material Facts in Support of Their Motion for Summary Judgment, Defendants' and Third-Party Defendant's Memorandum in Opposition to the Motion for Partial Summary Judgment of Plaintiff Skatteforvaltningen ("SKAT"), Defendants' Response in Opposition to SKAT's Supplemental Local Rule 56.1 Statement, and Defendants' and Third-Party Defendant's Reply Memorandum in Support of Their Motion for Summary Judgment.

3. Attached hereto as Exhibit 1 is a true and correct copy of an excerpt from the transcript of the October 7, 2021 deposition of Shahab Hashemi, appended to a true and correct copy of the errata sheet for the deposition of Shahab Hashemi, executed on November 18, 2021.

4. Attached hereto as Exhibit 2 is a true and correct copy of an excerpt from the transcript of the February 23, 2022 deposition of Andrew Wall, appended to a true and correct copy of the errata sheet for the February 23, 2022 deposition of Andrew Wall, executed on March 31, 2022.

5. Attached hereto as Exhibit 3 is a true and correct copy of a document, Bates stamped RIVER_00000221-38, and produced in discovery in this matter, which is the Custody Agreement between ED&F Man Capital Markets Limited and Riverside Associates Defined Benefit Plan, dated June 21, 2012.

6. Attached hereto as Exhibit 4 is a true and correct copy of a document, Bates stamped AIG_00000605-22, and produced in discovery in this matter, which is the Custody Agreement between ED&F Man Capital Markets Limited and American Investment Group of New York, L.P. Pension Plan, dated June 21, 2012.

7. Attached hereto as Exhibit 5 is a true and correct copy of a document, Bates-stamped ACER_00022667-77, and produced in discovery in this matter.

8. Attached hereto as Exhibit 6 is a true and correct copy of an excerpt from the transcript of the April 14, 2022 deposition of Marcia Wagner, appended to a true and correct copy of the errata sheet for the April 14, 2022 deposition of Marcia Wagner, executed on May 17, 2022.

I, Brandon R. Dillman, declare under penalty of perjury that the foregoing is true and correct.

Dated: June 27, 2022
Boston, Massachusetts

/s/ Brandon R. Dillman

Brandon R. Dillman